

APPENDICES

Appendix A

ACRONYMS

A/R	Accounts Receivable	DBA	Database Administrators
ACF	Administration for Children and Families	DCIA	Debt Collection Improvement Act
ADD	Administration on Developmental Disabilities	DCFO	Deputy Chief Financial Officer
AHCPR	Agency for Health Care Policy and Research	DMERC	Durable Medical Equipment Regional Carriers
AI/AN	American Indians and Alaska Natives	DPM	Division of Payment Management
AIDS	Acquired Immuno-deficiency Syndrome	EBT	Electronic Benefits Transfer
AoA	Administration on Aging	EC	Electronic Commerce
ARC	Audit Resolution Council	EDP	Electronic Data Processing
ASMB	Assistant Secretary for Management and Budget	EEPS	Electronic Entry Processing System
ATSDR	Agency for Toxic Substances and Disease Registry	EFT	Electronic Funds Transfers
BBA	Balanced Budget Act	EPA	Environmental Protection Agency
CAHPS	Consumer Assessment of Health Plans	FAIRA	Federal Activities Inventory Reform Act
CAP	Corrective Action Plan	FASA	Federal Acquisition Streamlining Act
CB	Change Control Board	FASAB	Federal Accounting Standards Advisory Board
CDC	Centers for Disease Control and Prevention	FECA	Federal Employees Compensation Act
CFO	Chief Financial Officer	FERS	Federal Employees Retirement System
CHIP	Children's Health Insurance Program	FDA	Food and Drug Administration
CIO	Chief Information Officer	FICA	Federal Insurance Contributions Act
CIT	Center for Information Technology	FFMIA	Federal Financial Management Improvement Act
CMIA	Cash Management Improvement Act	FI	Fiscal Intermediary
CMP	Civil Monetary Penalties	FIB	Financial Management and Investment Board
COLA	Cost of Living Adjustment	FISS	Fiscal Intermediary Shared System
CPA	Certified Public Accountant	FMFIA	Federal Managers Financial Integrity Act
CPIM	Consumer Price Index Medical	FMS	Financial Management Service
CRADA	Cooperative Research and Development Agreement	FORC-G	Food Outbreaks Response Coordinating Group
CSE	Child Support Enforcement		
CSRS	Civil Service Retirement System		
DAB	Departmental Appeals Board		

FPG	Financial Policies Group	MOU	Memorandum of Understanding
FTE	Full Time Equivalent	MPARTS	Mistaken Payment and Recovery Tracking System
FY	Fiscal Year		
GAAP	Generally Accepted Accounting Principles	MSP	Medicare Secondary Payer
GMRA	Government Management Reform Act	NDA	New Drug Application
GPD	Grants Policy Directive	NCCAN	National Center for Complementary and Alternative Medicine
GPRA	Government Performance and Results Act		
HACCP	Hazard Analysis and Critical Control Point	NIH	National Institutes of Health
HCFA	Health Care Financing Administration	OCR	Office for Civil Rights
HEAL	Health Education Assistance Loans	OCSE	Office of Child Support Enforcement
HHS	Department of Health and Human Services	OGC	Office of General Counsel
HI	Hospital Insurance	OIG	Office of Inspector General
HIPAA	Health Insurance Portability and Accountability Act	OMB	Office of Management and Budget
HIV	Human Immunodeficiency Virus	OMS	Operating Materials and Supplies
HRSA	Health Resources and Services Administration	OPEB	Other Post Employment Benefits
I/T/U	IHS, Tribal and Urban	OPDIV	Operating Division
IBNR	Incurred But Not Reported	OPM	Office of Personnel Management
IC	Institute and Centers	ORB	Other Retirement Benefits
ICD	Institutes, Centers and Divisions	ORR	Office of Refugee Resettlement
IGA	Office of Intergovernmental Affairs	OS	Office of the Secretary
IGAA	Inspector General Act Amendments	OTT	Office of Technology Transfer
IHS	Indian Health Service	PAR	Program Assistance Request
ITMRA	Information Technology Mgmt Reform Act	PDUFA	Prescription Drug User Fee Act
JFMIP	Joint Financial Management Improvement Program	PMS	Payment Management System
MCH	Maternal and Child Health	PNS	Projects of National Significance
MCS	Medical Carrier System	PP&E	Property, Plant and Equipment
MEPS	Medical Expenditures Panel Survey	PPS	Prospective Payment System
		PSC	Program Support Center
		QWL	Quality of Work Life
		SAMHSA	Substance Abuse and Mental Health Services Administration
		SAS	Statement of Accounting Standards
		SECA	Self Employment Contributions Act
		SES	Socioeconomic Status

SFFAS	Statements of Federal	TANF	Temporary Assistance for
	Financial Accounting Standards		Needy Families
SM	Stockpile Materials	TROR	Treasury Report on
SMI	Supplementary Medical		Receivables
	Insurance	VICP	Vaccine Injury Compensation
SSA	Social Security Administration		Act
STD	Sexually Transmitted Disease	Y2K	Year 2000
TAGGS	Tracking Accountability in		
	Government Grants System		

Appendix B

LEGISLATION

GOVERNMENT PERFORMANCE & RESULT ACT OF 1993

The Government Performance and Result Act (GPRA) which is to be fully implemented beginning in FY 1999, has placed new management expectations and requirements on federal agencies by creating a framework for more effective planning, budgeting, program evaluation and fiscal accountability for Federal programs. The intent of the Act is to improve public confidence in Federal agency performance by holding agencies accountable for achieving program results and to improve Congressional decision making by clarifying and stating program performance goals, measures and costs up front. Federal agencies are required to implement GPRA through their processes for strategic plans, annual performance plans, and annual performance reports. FY 1999 is the first year that annual performance plans are required. Actual accomplishments FY 1999 are required to be reported in FY 2000.

CHIEF FINANCIAL OFFICERS ACT OF 1990

The Chief Financial Officers (CFO) Act of 1990 focused attention on financial management improvements in the Federal Government by requiring the identification of a responsible official to adverse financial management. The law created a framework for financial organizations to focus on the integration of accounting, budget and other financial activities under one umbrella; the preparation of audited financial statements; and the integration of financial management systems. It also requires federal agencies to prepare a CFO strategic five-year plan. The Act required 14 Cabinet level Departments and ten major agencies to establish the position of a CFO who reports to the agency head.

GOVERNMENT MANAGEMENT REFORM ACT OF 1994

The Government Management Reform Act (GMRA) amends the CFO Act and expands requirement for audited financial statements to cover all programs. It also provides OMB with the authority to streamline statutory reporting by Federal agencies, requires the use of electronic funds transfer for payments to Federal employees and beneficiaries, and creates the Franchise Fund Pilot program for studying the concept of government enterprise.

DEBT COLLECTION IMPROVEMENT ACT OF 1996

The Debt Collection Improvement Act (DCIA) of 1996, Public Law 104-134, was signed into law April 26, 1996. The law's provisions will enhance and improve debt collection government-wide. Key provisions of the Act are:

- Enhanced administrative offset authority, the Treasury Offset Program
- Enhanced salary offset authority
- Taxpayer Identification Numbers required
- General extension of the Debt Collection Act of 1982 authorities
- Barring delinquent debtors from obtaining Federal credit
- Reporting to credit bureaus
- Government-wide cross servicing
- Establishment of debt collection centers
- Gainsharing
- Tax refund offset program
- Contracting with private attorneys
- Administrative wage garnishment
- Debt sales by agencies.

FEDERAL MANAGERS' FINANCIAL INTEGRITY ACT OF 1982

The Federal Managers' Financial Integrity Act (FMFIA) of 1982, Public Law 97-255, was signed into law September 8, 1982 to amend the Accounting and Auditing Act of 1950. It requires ongoing evaluations and reports on the adequacy of the systems of internal accounting and administrative control of each executive agency.

FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT OF 1996

The Federal Financial Management Improvement Act (FFMIA) of 1996, Public Law 104-208, also known as the Brown Bill, requires that each agency shall implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards, and the United States Government Standard General Ledger at the transaction level.

FEDERAL ACQUISITION STREAMLINING ACT OF 1994

The Federal Acquisition Streamlining Act (FASA) of 1994 was enacted to revise and streamline the acquisition laws of the Federal government. FASA also expanded the definition of records, placed additional record retention requirements, and gave agencies statutory authority to access computer records of contractors doing business with the government.

INFORMATION TECHNOLOGY MANAGEMENT REFORM ACT OF 1996 CLINGER-COHEN ACT

The Clinger-Cohen Act of 1996 ensures that the Federal Government investment in information technology is made and used wisely. The law was designed to increase competition, eliminate burdensome regulations, and help the Government benefit from efficient private sector techniques.

ITMRA requires agencies to develop a formal process for maximizing the benefits of information technology acquisition, including planning, assessment, and risk management.

The Clinger-Cohen Act created the statutory position of Chief Information Officer in major Federal Government agencies. It requires the Office of Management and Budget, the agencies, and the Chief Information Officers to improve information technology practices. It requires mission and program driven strategic planning for information technology. It requires senior user management guidance to ensure information technology activities align with agency plans and operations. It requires regular assessments of information technology skills inventory, skills requirements, and skills development programs. In short, the Clinger-Cohen Act requires the development of an effective and efficient, mission-oriented, user-oriented, results-oriented information technology practice in each and every Federal agency.

TRAVEL AND TRANSPORTATION REFORM ACT OF 1997

The Travel and Transportation Reform Act of 1997, required Federal employees to use Federal travel charge cards for all payment of official Government travel, to amend title 31, United States Code, to establish requirements for prepayment audits of Federal agency transportation expenses, to authorize reimbursement of Federal agency employees for taxes incurred on travel or transportation reimbursements, and to authorize test programs for the payment of Federal employee travel expenses and relocation expenses.

**FEDERAL ACTIVITIES INVENTORY
REFORM ACT OF 1998 (FAIRA)**

On October 19, 1998, the Federal Activities Inventory Reform Act of 1998 (“FAIRA”) was signed into law. This landmark legislation requires federal agencies to list activities eligible for privatization and to make this list available to the public. FAIRA permits prospective contractors

and other interested parties to challenge the omission of particular activities from the list. Nevertheless, although agencies are directed to review the list, FAIRA does not actually require agencies to privatize listed activities. However, the legislation directs agencies to review the activities on the list soon after the list has been made available to the public.

Appendix C

References

1998 Annual Report of the Board of Trustees of the Federal Hospital Insurance (HI) Trust Fund

1998 Annual Report of the Board of Trustees of the Federal Supplementary Medical Insurance (SMI) Trust Fund

1998 Data Compendium: Health Care Financing Administration

1998 Trends in the Well-Being of America's Children and Youth

Administration for Children and Families FY 1998 Audited Financial Statements

Administration on Aging FY 1998 Financial Statements

Agency for Health Care Policy and Research FY 1998 Financial Statements

Budgets of the United States Government - FYs 1998 & 1999

Centers for Disease Control and Prevention Audited FY 1998 Financial Statements

Food and Drug Administration FY 1998 Audited Financial Statements

Health Care Financing Administration FY 1998 Audited Financial Statements

Health Resources and Services Administration FY 1998 Audited Financial Statements

Healthy People 2000 Progress Reviews and Update 1998

HHS CFO Financial Management FY 1998 Status Report and Five Year Plan

HHS Office of Inspector General Semiannual Reports October 1, 1997 - September 30, 1998

Indian Health Service FY 1998 Audited Financial Statements

National Institutes of Health FY 1998 Audited Financial Statements

Office of Management and Budget's and U.S. CFO Council's Federal Financial Management Status Report and Five Year Plan, June 1998

Program Support Center FY 1998 Audited Financial Statements

Substance Abuse and Mental Health Services Administration FY 1998 Audited Financial Statements

Various Press Releases and information available on the HHS Home Page

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